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TAXPAYER CHECKLIST

Exercising Your Rights Under IC § 6-1.1-15-10

The following steps provide a practical roadmap for property owners seeking to use the payment protection afforded by Indiana law while an assessment appeal is pending.

1

File a timely appeal.

The protection in Indiana Code § 6-1.1-15-10 applies only if a petition for review is filed. For Indianapolis taxpayers challenging 2025 assessed values, the appeal deadline is June 15, 2026; however, **the first tax installment is due May 11, 2026**. Taxpayers who want to take advantage of this protection should file their appeal prior to sending in their tax payment.

2

Confirm the prior year's assessed value.

Your interim payment is calculated using the assessed value from the year immediately before the disputed assessment. For a 2025 assessment under appeal, that is your January 1, 2024, assessed value. For Indianapolis taxpayers, this information is available on Marion County's website.

3

Obtain the current year's tax rate.

The prior year's assessed value is multiplied by the *current* year's tax rate, not the prior year's tax rate. For Indianapolis taxpayers, the applicable rate for your taxing district is reflected on the property's 2025 Payable 2026 tax bill and is available on Marion County's payment portal.

4

Calculate the reduced payment amount.

Multiply the prior year's assessed value by the current year's tax rate to determine the tax obligation under the statute, then divide by two installments.

5

Prepare a letter to the county treasurer and county auditor.

The letter should identify the parcel number and property address, confirm that a timely appeal is pending, state the prior year's assessed value and current year's tax rate used in the calculation, specify the payment amount, and assert that the payment satisfies Indiana law. Do not forget to include payment of any separate Storm Water Fees, Special Assessments, or other amounts that are unrelated to the assessed value of your property.

6

Submit payment and letters by the installment due date.

Mail or deliver your reduced payment to the county treasurer with the notice letter enclosed. Send a copy to the county auditor at the same time. Use a method that provides proof of delivery, such as certified mail with return receipt, and maintain a record of all documents.

7

Set aside funds for the deferred liability.

The taxes on the disputed increase are deferred, not cancelled. If the appeal does not succeed, you will owe the difference between the amount you paid and the full tax bill, potentially with interest. Reserve those funds throughout the appeal.

8

Monitor the appeal and be prepared to post a bond.

If the appeal is not resolved before the last installment due date, a bond or other security may be required for up to the full contested tax amount. Work with property tax counsel to anticipate this possibility and have a response ready before you are asked.

9

Consider escrow and other contractual obligations.

The above steps are permitted under Indiana law, but it is important for each taxpayer to know whether they have any separate contractual obligations, such as escrow obligations in connection with a mortgage on the property, which might impact the taxpayer's opportunity to take advantage of this Indiana law. This summary does not address such independent contractual obligations taxpayers may have.

10

Consult a property tax attorney.

Calculating the prior year's assessed value correctly, identifying the proper scope of the contested amount, and drafting a notice letter all require careful attention to detail. Indiana's assessment review process involves deadlines and procedural requirements where errors are difficult to undo. Property owners facing large assessment increases are encouraged to work with experienced property tax counsel from the beginning.

Contact Us

Brent A. Auberry
Partner ▪ Indianapolis
+1 317 237 1076
brent.auberry@faegredrinker.com

David A. Suess
Partner ▪ Indianapolis
+1 317 237 1074
david.suess@faegredrinker.com

Benjamin A. Blair
Partner ▪ Indianapolis
+1 317 237 1206
benjamin.blair@faegredrinker.com

Abraham M. Benson
Associate ▪ Indianapolis
+1 317 237 1389
abraham.benson@faegredrinker.com

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